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DEPARTMENT OF LEGAL AFFAIRS

THE CAPITOL

TALLAHASSEE, FLORIDA 32399-1050

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ROBERT A. BUTTERWORTH
Attorney General
State of Florida

October 13, 1993

Kenneth A. Hoffman, Esquire
Messer, Vickers, Caparello, Madsen,
Lewis, Goldman & Metz
P.O. Box 1876
Tallahassee, FL 32302-1876

Re: Southern States Utilities, Inc. 920199

Dear Mr. Hoffman:

As you are aware, Citrus County and Cypress and Oaks Villages Association filed their Notice of Appeal in Docket No. 920199-WS on Friday, October 8, 1993. Subsequently, on Tuesday, October 12, 1993, they filed an Amended Notice of Appeal in the same docket, adding the Florida Public Service Commission ("PSC") as an appellee.

It is our position that the filing of a Notice of Appeal by Citrus County automatically operates as a stay pending review, pursuant to Rule 9.310, Fla.R.App.P. Accordingly, it is our view that Southern States Utilities, Inc. cannot bill its customers for either water or wastewater service pursuant to the tariffs approved by the PSC staff on September 15, 1993. These tariffs, which approved the so-called uniform statewide rates, require a majority of SSU's customers to pay huge economic subsidies to support the operations of geographically remote and non-interconnected water and wastewater systems also owned by SSU. (See Attachment A, demonstrating that Sugar Mill Woods customers pay a wastewater subsidy of \$284,904, compared to stand-alone revenues of \$366,275, or a subsidy of 77.8 percent and a water subsidy of \$243,967, versus stand-alone revenues of \$416,542, for a subsidy of 58.6 percent. Spring Hill Utilities customers pay a wastewater subsidy of \$700,505 versus a stand-alone requirement of \$1,351,857 for a 51.8 percent subsidy and a water subsidy of \$1,164,814 compared to a stand-alone requirement of \$3,749,228 for a subsidy of 31.1 percent. The customers of these two systems, alone, are expected to pay annual subsidies totaling \$2,394,190!).

Since SSU is stayed from charging the uniform statewide

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rates, we believe it should continue to charge the interim rates, which, in our opinion, represent the status quo to be maintained pending the outcome of either the appellate review or the PSC-initiated investigation into whether uniform statewide rates are either legal or, if so, in the public interest. Since the interim rates provide an annual revenue requirement in excess of what the PSC allowed SSU in its Final Order, we expect to see the utility seek PSC approval of modified uniform rates, lowered across-the-board, so as to collect only the approved revenue requirement.

We would request that SSU resist petitioning the PSC to vacate the automatic stay. We, of course, will oppose the vacation of the stay and, in doing so, will argue that, both legally and logically, it is necessary to maintain the status quo during the pendency of dual actions designed specifically to test the legitimacy of the uniform rates SSU seems compelled to so hastily implement. As we have noted previously, and will continue to point out, SSU lacks a compelling reason for so forcefully pushing the implementation of the uniform rates. SSU will be assured of recovering its authorized revenue requirement through billings made under the interim rates and can neither technically nor legally collect more under the uniform rates. Stated simply, SSU does not have an apparent dog in the revenue hunt before us!

What SSU will do, however, if it succeeds in charging the statewide uniform rates, is to irreparably further damage the great body of its customers who are already being unfairly forced to pay rate subsidies through the operation of the interim rates. Let us remind SSU that most of these customers are retirees who can ill afford to be forced to pay higher levels of excessive rates pending the outcome of the appeal and PSC investigation. SSU should be aware that interest rates of all kinds are at historic lows and that, consequently, many retirees, who count on investment and savings income, are more economically pinched now than at any time in recent history. Where does SSU think these people are going to get the money (the subsidy monies clearly in excess of the recognized stand-alone rates) to support these subsidies? If we are correct that statewide rates are not only unfair, represent bad policy and are also unlawful, where does SSU believe it will find the money to refund these retirees the difference between the statewide uniform rates and the stand-alone rates, which is what they should be charged currently? On this point, it is our view that the utility cannot obtain a bond that will adequately protect the customers forced to pay the subsidies without engaging in some type of impermissible retroactive ratemaking with the customers receiving the subsidies.

We intend to seek an injunction or stay from the First District Court of Appeal prohibiting the implementation of the statewide uniform rates if SSU is successful in convincing the PSC that the automatic stay should be lifted. Again, we would

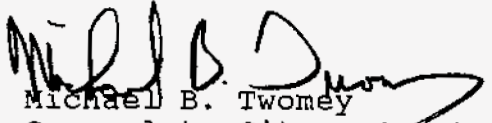
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prefer that all parties to this case expend their time and economic resources addressing the central question of whether uniform rates are legal and in the public interest. Please assist us in obtaining this goal by not seeking to have the automatic stay lifted and by agreeing to charge modified interim rates during the pendency of the PSC investigation.

Sincerely,


Michael B. Twomey
Counsel to Citrus County



Michael A. Gross
Assistant Attorney General
Counsel to Citrus County

cc: Senator Brown-Waite
Senator Bankhead
Parties of Record
Steve Tribble, Director,
Division of Records and Reporting

ATTACHMENT A

4225

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SOUTHERN STATES UTILITIES, INC.

SEWER

SORTED BY ORDER OF SUBSIDIZATION

42266
41606

Wastewater System	Average Number Customers	County	Revenue Requirement				Present Rates			Alternate One Statewide Rates		Standard One Rates	
			System Revenue Requirement	Statewide Rates (Over/Under)	System Revenue Produced By Statewide	% OF Contribution to Subsidy	Base Facility Charge	Gallonge Charge	Gallonge Cap	Base Facility Charge	Gallonge Charge	Base Facility Charge	Gallonge Charge
Spring Hill Utilities	4608	Hernando	\$1,351,857	(\$700,505)	\$2,052,362	45.36%	\$6.74	\$2.75	10M	\$12.01	\$3.41	\$9.35	\$2.00
Sugar Mill Woods	1717	Citrus	\$366,275	(\$284,904)	\$651,179	18.45%	\$8.06	\$2.21	6M	\$12.01	\$3.41	\$6.90	\$1.89
Beacon Hills	2420	Duval	\$727,476	(\$199,364)	\$926,840	12.91%	\$7.48	\$1.65	8M	\$12.01	\$3.41	\$11.98	\$2.22
Amelia Island	914	Nassau	\$679,126	(\$139,982)	\$819,108	9.06%	\$18.59	\$1.55	10M	\$12.01	\$3.41	\$12.00	\$2.62
University Shores	2524	Orange	\$1,113,147	(\$111,786)	\$1,224,933	7.24%	\$7.26	\$2.36	10M	\$12.01	\$3.41	\$12.00	\$2.96
Zephyr Shores	495	Pasco	\$93,645	(\$38,469)	\$132,114	2.49%	\$5.69	-	Flat Rate	\$12.01	\$3.41	\$9.02	\$2.23
Citrus Springs Utilities	669	Citrus	\$161,166	(\$29,686)	\$190,852	1.92%	\$12.00	\$1.77	10M	\$12.01	\$3.41	\$12.00	\$2.92
Leisure Lakes	228	Highlands	\$31,710	(\$24,748)	\$56,458	1.60%	\$7.85	\$1.22	10M	\$12.01	\$3.41	\$8.00	\$1.41
Apple Valley	145	Seminole	\$52,533	(\$6,938)	\$59,471	0.45%	\$8.64	\$3.58	10M	\$12.01	\$3.41	\$12.00	\$3.01
Sunshine Parkway		Lake	\$39,361	(\$4,260)	\$43,621	0.28%	\$6.43	\$1.59	All G/S	\$12.01	\$3.41	\$12.00	\$3.24
Sugar Mill	575	Volusia	\$160,815	(\$3,848)	\$164,663	0.25%	\$11.51	\$3.04	10M	\$12.01	\$3.41	\$12.00	\$4.57
Meredith Manor	27	Seminole	\$11,963	\$2,036	\$9,927	-0.13%	\$8.64	\$3.58	10M	\$12.01	\$3.41	\$12.00	\$3.85
Fisherman's Haven	143	Martin	\$46,032	\$2,857	\$43,175	-0.18%	\$5.57	\$1.47	7M	\$12.01	\$3.41	\$12.00	\$3.85
Palm Port	90	Putnam	\$30,911	\$5,515	\$25,396	-0.36%	\$6.95	\$3.94	8M	\$12.01	\$3.41	\$12.00	\$4.92
Palm Terrace	1016	Pasco	\$298,626	\$8,134	\$290,492	-0.53%	\$5.40	\$0.77	6M	\$12.01	\$3.41	\$12.00	\$3.61
Park Manor	25	Putnam	\$17,908	\$8,878	\$9,030	-0.57%	\$6.95	\$3.94	8M	\$12.01	\$3.41	\$18.50	\$8.21
Apache Shores	112	Citrus	\$30,729	\$8,893	\$21,836	-0.58%	\$7.35	\$4.73	10M	\$12.01	\$3.41	\$15.00	\$6.31
Silver Lake Oaks	25	Putnam	\$16,294	\$9,435	\$6,859	-0.61%	\$6.65	\$3.77	8M	\$12.01	\$3.41	\$25.00	\$9.18
Venetian Village	82	Lake	\$38,684	\$12,015	\$26,669	-0.78%	\$13.10	\$3.88	10M	\$12.01	\$3.41	\$12.00	\$6.18
Beecher's Point	15	Putnam	\$20,339	\$12,211	\$8,128	-0.79%	\$6.55	\$2.22	10M	\$12.01	\$3.41	\$30.01	\$8.56
Salt Springs	97	Marion	\$70,059	\$12,593	\$57,466	-0.82%	\$12.25	\$2.26	8M	\$12.01	\$3.41	\$12.00	\$4.72
Holiday Haven	93	Lake	\$38,167	\$12,713	\$25,454	-0.82%	\$12.14	-	Flat Rate	\$12.01	\$3.41	\$12.00	\$7.48
Lellani Heights	386	Martin	\$158,343	\$15,046	\$143,297	-0.97%	\$13.25	\$3.32	10M	\$12.01	\$3.41	\$12.00	\$4.01
Fox Run	90	Martin	\$47,327	\$15,623	\$31,704	-1.01%	\$9.99	-	Flat Rate	\$12.01	\$3.41	\$12.00	\$6.25
Morningview	35	Lake	\$28,394	\$16,257	\$12,137	-1.05%	\$13.10	\$3.88	10M	\$12.01	\$3.41	\$27.50	\$8.10
Point O' Woods	99	Citrus	\$56,851	\$25,668	\$31,183	-1.66%	\$15.26	-	Flat Rate	\$12.01	\$3.41	\$18.00	\$7.44
Burnt Store	103	Char/Lee	\$177,789	\$33,590	\$144,199	-2.17%	\$5.96	\$1.79	10M	\$12.01	\$3.41	\$11.98	\$4.66
Florida Cental Commerce Park		Seminole	\$109,105	\$43,402	\$65,703	-2.81%	\$8.64	\$4.25	All G/S	\$12.01	\$3.41	\$12.00	\$6.65
Marco Shores Utilities		Collier	\$130,467	\$45,580	\$84,887	-2.95%	\$24.26	-	Flat Rate	\$12.01	\$3.41	\$12.00	\$7.02
Woodmere	1010	Duval	\$704,262	\$48,922	\$655,340	-3.17%	\$7.48	\$1.65	8M	\$12.01	\$3.41	\$12.00	\$8.55
Sunny Hills Utilities	171	Washington	\$105,216	\$54,783	\$50,433	-3.55%	\$22.98	-	Flat Rate	\$12.01	\$3.41	\$20.00	\$8.55
Jungle Den	115	Volusia	\$96,297	\$70,315	\$25,982	-4.55%	\$11.38	-	Flat Rate	\$12.01	\$3.41	\$44.99	\$12.40
South Forty		Marion	\$116,449	\$85,614	\$30,835	-5.54%	\$12.23	\$2.71	All G/S	\$12.01	\$3.41	\$35.00	\$13.75
Citrus Park	259	Marion	\$182,172	\$103,540	\$78,632	-6.70%	\$12.25	\$2.26	8M	\$12.01	\$3.41	\$25.99	\$8.37
Chuluota	132	Seminole	\$240,511	\$199,831	\$40,680	-12.94%	\$8.64	\$3.58	10M	\$12.01	\$3.41	\$76.02	\$18.92
Marion Oaks Utilities	1261	Marion	\$592,821	\$231,285	\$361,536	-14.97%	\$9.11	\$3.60	10M	\$12.01	\$3.41	\$12.00	\$7.92
Caltona Utilities	4273	Volusia	\$2,036,642	\$451,050	\$1,585,592	-29.20%	\$13.30	-	Flat Rate	\$12.01	\$3.41	\$12.00	\$5.15
TOTALS			\$10,179,469	(\$8,703)	\$10,188,172	0.56%							

Southern States Utilities, Inc

WATER

SORTED BY % OF SUBSIDIZATION

422
01607

Water System	Avg Number Customers	County	Revenue Requirement				Present Rates		Alternate One Statewide Rates		Standard One Rates	
			System Revenue Requirement	Statewide Rates (Over) Under	System Revenue Requirement Statewide	% OF Contribution to Subsidy	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge	Base Facility Charge	Gallonage Charge
River Park	345	Putnam	\$62,427	\$28,912	\$33,515	-1.17%	\$5.59	\$2.53	\$5.00	\$1.19	\$8.49	\$2.68
Pine Ridge Utilities	391	Citrus	\$168,998	\$34,604	\$134,394	-1.40%	\$20.61	\$1.27	\$5.00	\$1.19	\$4.69	\$1.79
Rolling Green/Rosemont	76/31	Citrus	\$63,232	\$37,109	\$26,123	-1.51%	\$5.38	\$1.08	\$5.00	\$1.19	\$9.54	\$3.18
Tropical Park	551	Osceola	\$114,964	\$39,185	\$75,779	-1.59%	\$5.12	\$2.09	\$5.00	\$1.19	\$5.16	\$2.41
Keystone Heights	981	Clay	\$250,462	\$55,041	\$195,421	-2.23%	\$5.50	\$1.26	\$5.00	\$1.19	\$5.44	\$1.68
Intercession City	256	Osceola	\$89,972	\$55,815	\$34,157	-2.26%	\$5.67	\$2.33	\$5.00	\$1.19	\$11.28	\$3.93
Fox Run	92	Martin	\$74,030	\$56,090	\$17,940	-2.28%	\$4.45	\$1.14	\$5.00	\$1.19	\$21.16	\$5.12
Sugar Mill	584	Volusia	\$143,190	\$73,847	\$69,343	-3.00%	\$6.89	\$4.10	\$5.00	\$1.19	\$8.76	\$2.99
Sunny Hills Utilities	393	Washington	\$155,743	\$82,844	\$72,899	-3.36%	\$5.88	\$1.37	\$5.00	\$1.19	\$8.49	\$3.10
Salt Springs	99	Marion	\$101,464	\$85,047	\$16,417	-3.45%	\$6.65	\$0.96	\$5.00	\$1.19	\$27.49	\$8.84
Chuluota	634	Seminole	\$207,017	\$103,265	\$103,752	-4.19%	\$5.39	\$1.00	\$5.00	\$1.19	\$8.06	\$2.78
Marco Shores Utilities		Collier	\$179,186	\$108,643	\$70,543	-4.41%	\$9.15	\$1.66	\$5.00	\$1.19	\$11.36	\$3.28
Burnt Store	110	Char/Lee	\$258,180	\$170,280	\$87,900	-6.91%	\$7.51	\$2.81	\$5.00	\$1.19	\$12.03	\$3.96
Citrus Springs Utilities	1605	Citrus	\$437,127	\$176,770	\$260,357	-7.17%	\$6.32	\$1.03	\$5.00	\$1.19	\$6.33	\$2.39
Palm Terrace	1179	Pasco	\$358,559	\$200,768	\$157,791	-8.15%	\$3.25	\$3.07	\$5.00	\$1.19	\$8.48	\$3.37
Marion Oaks Utilities	2132	Marion	\$724,667	\$417,325	\$307,342	-16.93%	\$5.10	\$1.63	\$5.00	\$1.19	\$9.52	\$3.39
Park Manor - Combined with	26	Putnam	Interlachen Est	\$0	\$0		\$5.59	\$2.53	\$5.00	\$1.19	\$8.74	\$2.28
Rosemont - Combined with	31	Citrus	-	\$0	\$0		\$5.31	\$1.06	\$5.00	\$1.19	\$9.54	\$3.18
Welaka - Combined with	92	Putnam	Saratoga Harbo	\$0	\$0		\$5.59	\$2.53	\$5.00	\$1.19	\$12.00	\$3.68
Western Shores - Combined with	278	Lake	Silver Lake Est	\$0	\$0		\$5.88	\$1.48	\$5.00	\$1.19	\$3.51	\$0.52
TOTALS			\$15,828,705	(\$39,512)	\$15,868,217	1.60%						

* Present Rates Include Minimum Gallonage

Southern States Utilities, Inc

SORTED BY % OF SUBSIDIZATION

WATER

4228

608

Water System	Avg Number Customers	County	Revenue Requirement				Present Rates		Alternate One Statewide Rates		Stand-Alone Rates	
			System Revenue Requirement	Statewide Rates (Over) Under	System Revenue Requirement Statewide	% OF Contribution to Subsidy	Base Facility Charge	Gallonge Charge	Base Facility Charge	Gallonge Charge	Base Facility Charge	Gallonge Charge
Fern Park	184	Seminole	\$38,760	\$8,547	\$30,213	-0.35%	\$5.39	\$1.00	\$5.00	\$1.19	\$5.31	\$1.71
Hobby Hills	102	Lake	\$22,672	\$8,851	\$13,821	-0.36%	\$5.88	\$1.48	\$5.00	\$1.19	\$5.62	\$2.66
Piney Woods	168	Lake	\$39,577	\$8,867	\$30,710	-0.36%	\$5.88	\$1.48	\$5.00	\$1.19	\$6.16	\$1.58
Imperial Mobile Terrace	245	Lake	\$42,705	\$8,974	\$33,731	-0.36%	\$2.98	\$0.55	\$5.00	\$1.19	\$5.67	\$1.63
Lake Conway Park	85	Orange	\$24,369	\$9,054	\$15,315	-0.37%	\$4.09	\$1.04	\$5.00	\$1.19	\$7.56	\$1.96
Gospel Island Estates	8	Citrus	\$10,417	\$9,215	\$1,202	-0.37%	\$5.00	\$1.00	\$5.00	\$1.19	\$38.98	\$11.46
Oak Forest	138	Citrus	\$33,547	\$9,530	\$24,017	-0.39%	\$4.78	\$0.85	\$5.00	\$1.19	\$6.23	\$1.77
St. John's Highlands	79	Putnam	\$18,608	\$9,832	\$8,776	-0.40%	\$5.59	\$1.41	\$5.00	\$1.19	\$8.76	\$3.17
East Lake Harris Estates	170	Lake	\$27,001	\$10,255	\$16,746	-0.42%	\$5.88	\$1.48	\$5.00	\$1.19	\$7.49	\$2.18
Pomona Park	160	Putnam	\$30,996	\$11,070	\$19,926	-0.45%	\$5.59	\$2.53	\$5.00	\$1.19	\$8.00	\$1.85
Druid Hills	252	Seminole	\$80,212	\$11,510	\$68,702	-0.47%	\$5.39	\$1.00	\$5.00	\$1.19	\$6.29	\$1.35
Grand Terrace	66	Lake	\$22,063	\$11,949	\$10,114	-0.48%	\$8.62	\$1.18	\$5.00	\$1.19	\$8.42	\$3.22
Bay Lake Estates	65	Osceola	\$24,179	\$12,240	\$11,939	-0.50%	\$9.62	\$0.51	\$5.00	\$1.19	\$9.97	\$2.43
Golden Terrace	105	Citrus	\$24,822	\$12,277	\$12,545	-0.50%	\$8.97	\$2.53	\$5.00	\$1.19	\$8.49	\$2.88
Silver Lake Oaks	26	Putnam	\$15,855	\$12,353	\$3,502	-0.50%	\$5.18	\$2.35	\$5.00	\$1.19	\$15.70	\$8.90
Beecher's Point	36	Putnam	\$23,033	\$13,136	\$9,897	-0.53%	\$6.65	\$1.49	\$5.00	\$1.19	\$7.79	\$3.64
Crystal River Highlands	67	Citrus	\$23,269	\$13,707	\$9,562	-0.56%	\$3.05	\$0.64	\$5.00	\$1.19	\$9.25	\$3.48
Jungle Den	115	Volusia	\$26,575	\$15,766	\$10,809	-0.64%	\$10.88	\$3.16	\$5.00	\$1.19	\$11.50	\$3.50
Holiday Haven	110	Lake	\$28,615	\$16,228	\$12,387	-0.66%	\$11.14	\$3.20	\$5.00	\$1.19	\$9.69	\$3.55
Pine Ridge Estates	172	Osceola	\$43,599	\$16,615	\$26,984	-0.67%	\$5.67	\$2.33	\$5.00	\$1.19	\$6.45	\$2.22
Sunshine Parkway		Lake	\$35,177	\$17,194	\$17,983	-0.70%	\$4.59	\$0.91	\$5.00	\$1.19	\$8.37	\$2.39
River Grove	107	Putnam	\$31,065	\$17,357	\$13,708	-0.70%	\$5.59	\$2.53	\$5.00	\$1.19	\$9.50	\$3.27
Palsades Country Club	26	Lake	\$26,925	\$17,497	\$9,428	-0.71%	\$5.88	\$1.48	\$5.00	\$1.19	\$11.93	\$3.52
Windsong	109	Osceola	\$35,778	\$19,308	\$16,470	-0.78%	\$5.67	\$2.33	\$5.00	\$1.19	\$8.42	\$3.14
Apache Shores	160	Citrus	\$33,235	\$19,494	\$13,741	-0.79%	\$5.62	\$4.71	\$5.00	\$1.19	\$11.36	\$3.50
Oakwood	195	Brevard	\$44,456	\$19,928	\$24,528	-0.81%	\$5.47	\$2.55	\$5.00	\$1.19	\$8.58	\$2.40
Fountains	15	Osceola	\$23,120	\$20,281	\$2,839	-0.82%	\$5.67	\$2.33	\$5.00	\$1.19	\$40.70	\$10.81
Saratoga Harbour/Welaka	40/92	Putnam	\$36,757	\$22,727	\$14,030	-0.92%	\$5.59	\$2.53	\$5.00	\$1.19	\$12.00	\$3.68
Interlachen Lake Est./Park Manor	216/51	Putnam	\$51,970	\$23,021	\$28,949	-0.93%	\$5.59	\$1.41	\$5.00	\$1.19	\$8.74	\$2.26
Postmaster Village	152	Clay	\$51,325	\$24,426	\$26,899	-0.99%	\$5.00	\$0.54	\$5.00	\$1.19	\$8.96	\$2.37
Leisure Lakes	242	Highlands	\$49,382	\$24,551	\$24,831	-1.00%	\$7.16	\$0.97	\$5.00	\$1.19	\$8.61	\$2.83
Point O' Woods	299	Citrus	\$66,516	\$25,155	\$41,361	-1.02%	\$3.43	\$0.95	\$5.00	\$1.19	\$5.26	\$2.60
Lake Ajay Estates	35	Osceola	\$33,362	\$25,658	\$7,704	-1.04%	\$5.37	\$2.20	\$5.00	\$1.19	\$21.51	\$5.40
Zephyr Shores	507	Pasco	\$86,179	\$25,751	\$60,428	-1.04%	\$5.90	\$0.87	\$5.00	\$1.19	\$9.02	\$2.23
Hermits Cove	178	Putnam	\$44,699	\$26,110	\$18,589	-1.06%	\$5.59	\$2.53	\$5.00	\$1.19	\$9.59	\$3.87

* Present Rates Include Minimum Gallonge

SORTED BY % OF SUBSIDIZATION

WATER

4229

001005

Water System	Avg Number Customers	County	Revenue Requirement				Present Rates		Alternate One Statewide Rates		Stand-Alone Rates	
			System Revenue Requirement	Statewide Rates (Over) Under	System Revenue Requirement Statewide	% OF Contribution to Subsidy	Base Facility Charge	Gallonge Charge	Base Facility Charge	Gallonge Charge	Base Facility Charge	Gallonge Charge
Spring Hill Utilities	22087	Hernando	\$3,749,228	(\$1,164,814)	\$4,914,042	47.26%	\$2.75	\$0.74	\$5.00	\$1.19	\$3.88	\$0.89
Deltona Utilities	21416	Volusia	\$4,203,631	(\$488,555)	\$4,692,186	19.82%	\$3.18	\$0.95	\$5.00	\$1.19	\$4.03	\$1.11
Sugar Mill Woods	1769	Citrus	\$416,542	(\$243,967)	\$660,509	9.90%	\$2.00	\$0.58	\$5.00	\$1.19	\$2.57	\$0.84
Silver Lake Est./Western Shores	935/278	Lake	\$203,782	(\$201,768)	\$405,550	8.19%	\$3.22	\$0.57	\$5.00	\$1.19	\$3.51	\$0.52
Beacon Hills	2529	Duval	\$519,413	(\$155,178)	\$674,591	6.30%	\$5.03	\$0.65	\$5.00	\$1.19	\$5.04	\$0.82
University Shores	2752	Orange	\$543,984	(\$65,532)	\$609,517	2.66%	\$5.62	\$1.30	\$5.00	\$1.19	\$4.44	\$1.06
Amelia Island	1006	Nassau	\$395,627	(\$56,940)	\$452,567	2.31%	\$9.26	\$0.97	\$5.00	\$1.19	\$4.72	\$1.00
Apple Valley	894	Seminole	\$163,064	(\$44,935)	\$207,999	1.82%	\$5.39	\$1.00	\$5.00	\$1.19	\$4.34	\$0.88
Woodmere	1043	Duval	\$265,498	(\$41,179)	\$306,677	1.67%	\$5.03	\$0.65	\$5.00	\$1.19	\$4.75	\$0.99
Leland Heights	391	Martin	\$81,784	(\$1,618)	\$83,402	0.07%	\$4.77	\$0.76	\$5.00	\$1.19	\$5.30	\$1.13
Fern Terrace	123	Lake	\$21,523	\$75	\$21,449	-0.00%	\$5.88	\$1.48	\$5.00	\$1.19	\$4.45	\$1.27
Lake Harriet Estates	285	Seminole	\$54,033	\$507	\$53,526	-0.02%	\$5.39	\$1.00	\$5.00	\$1.19	\$4.91	\$1.22
Picciola Island	131	Lake	\$25,660	\$2,963	\$22,697	-0.12%	\$5.88	\$1.48	\$5.00	\$1.19	\$5.01	\$1.44
Fisherman's Haven	135	Martin	\$23,278	\$3,471	\$19,807	-0.14%	\$4.12	\$0.76	\$5.00	\$1.19	\$4.43	\$1.66
Carlton Village	103	Lake	\$21,185	\$3,648	\$17,537	-0.15%	\$5.88	\$1.48	\$5.00	\$1.19	\$5.18	\$1.59
Friendly Center	20	Lake	\$6,631	\$3,709	\$2,922	-0.15%	\$5.88	\$1.48	\$5.00	\$1.19	\$9.48	\$2.90
Samira Villas		Marion	\$5,868	\$3,718	\$2,150	-0.15%	\$4.64	\$1.03	\$5.00	\$1.19	\$12.04	\$3.47
Stone Mountain	6	Lake	\$6,379	\$4,469	\$1,910	-0.18%	\$5.88	\$1.48	\$5.00	\$1.19	\$14.97	\$4.13
Palms Mobile Home Park	61	Lake	\$11,048	\$4,766	\$6,282	-0.19%	\$5.88	\$1.48	\$5.00	\$1.19	\$9.48	\$1.90
Meredith Manor	662	Seminole	\$141,281	\$4,927	\$136,354	-0.20%	\$5.39	\$1.00	\$5.00	\$1.19	\$4.73	\$1.29
Wootens	17	Putnam	\$6,937	\$5,361	\$1,576	-0.22%	\$5.59	\$2.53	\$5.00	\$1.19	\$17.51	\$7.93
Lake Brantley	66	Seminole	\$19,128	\$6,181	\$12,947	-0.25%	\$5.39	\$1.00	\$5.00	\$1.19	\$7.46	\$1.79
Skycrest	115	Lake	\$20,479	\$6,866	\$13,613	-0.27%	\$5.88	\$1.48	\$5.00	\$1.19	\$7.33	\$1.84
Morningview	34	Lake	\$13,773	\$6,729	\$7,044	-0.27%	\$5.88	\$1.48	\$5.00	\$1.19	\$7.93	\$2.64
Quail Ridge	21	Lake	\$9,368	\$6,841	\$2,527	-0.28%	\$5.88	\$1.48	\$5.00	\$1.19	\$13.11	\$5.57
Citrus Park	337	Marion	\$61,566	\$7,102	\$54,464	-0.29%	\$6.65	\$0.96	\$5.00	\$1.19	\$4.35	\$1.59
Venetian Village	131	Lake	\$25,481	\$7,355	\$18,126	-0.30%	\$5.88	\$1.48	\$5.00	\$1.19	\$6.77	\$1.74
Lakeview Villas	13	Clay	\$8,662	\$7,374	\$1,288	-0.30%	\$2.93	\$0.83	\$5.00	\$1.19	\$35.00	\$8.54
Harmony Homes	64	Seminole	\$21,916	\$7,389	\$14,527	-0.30%	\$5.39	\$1.00	\$5.00	\$1.19	\$8.71	\$1.75
Westmont	122	Orange	\$29,262	\$7,481	\$21,781	-0.30%	\$9.15	\$1.82	\$5.00	\$1.19	\$6.19	\$1.69
Holiday Heights	53	Orange	\$18,287	\$7,667	\$10,620	-0.31%	\$7.89	\$1.29	\$5.00	\$1.19	\$9.12	\$2.03
Daetwyler Shores	129	Orange	\$33,498	\$7,873	\$25,625	-0.32%	\$4.09	\$1.04	\$5.00	\$1.19	\$6.42	\$1.58
Kingswood	63	Brevard	\$16,693	\$8,102	\$8,591	-0.33%	\$5.47	\$2.55	\$5.00	\$1.19	\$8.77	\$2.73
Dol Ray Manor	59	Seminole	\$24,792	\$8,102	\$16,690	-0.33%	\$5.39	\$1.00	\$5.00	\$1.19	\$11.26	\$1.53
Palm Port	91	Putnam	\$19,366	\$8,517	\$10,869	-0.35%	\$5.59	\$2.53	\$5.00	\$1.19	\$7.97	\$2.48

* Present Rates Include Minimum Gallonge